

**IN THE UNITED STATES DISTRICT COURT
FOR THE EASTERN DISTRICT OF ARKANSAS
CENTRAL DIVISION**

UNITED STATES OF AMERICA

PLAINTIFF

v.

CASE NO. 4:19-CR-00156-BSM

CHRIS MICHAEL GUIDRY

DEFENDANT

ORDER

Chris Guidry's pro se motion to vacate his conviction [Doc. No. 137] is denied for the same reasons that his previous post-judgment motions have been denied. *See* Doc. Nos. 77, 80, 87, 99, 105, 109, 112 & 134. More specifically, Guidry again fails to present evidence that any Internal Revenue Service (IRS) liens asserted against him were impermissible. *See United States v. Hopkins*, 509 F. App'x 765, 771–73 (10th Cir. 2013) (government's levy on funds did not violate Sixth Amendment right to counsel in criminal prosecution for tax evasion and conspiracy to defraud the United States; when IRS filed levy, it stepped into shoes of defendants and acquired whatever rights to fund the defendants possessed, government's levy was not arbitrary, but instead government had legitimate reasons for levy, and levy did not violate any provisions of Internal Revenue Manual). Moreover, Guidry's request for me to sanction IRS Special Agent Keith Martin and other IRS personnel is denied because Guidry fails to present evidence of any sanction-worthy conduct. *See Chambers v. NASCO, Inc.*, 501 U.S. 32, 44–45 (1991) (federal courts' inherent sanctions powers must be exercised with great restraint and discretion due to their potency).

IT IS SO ORDERED this 2nd day of June, 2025.


UNITED STATES DISTRICT JUDGE